

JEFFREY L. SQUIRES  
 (NM Bar No. 143015)  
 SQUIRES LEGAL COUNSEL, LLC  
 P.O. Box 92845  
 Albuquerque, NM 87199  
 Tel: (505) 835-5500  
 Email: [jsquires@squireslegal.com](mailto:jsquires@squireslegal.com)  
*Attorney for Defendant*

**UNITED STATES DISTRICT COURT  
 FOR THE CENTRAL DISTRICT OF CALIFORNIA**

MAUREEN HARRINGTON

Plaintiff,

v.

DEEPAK DUGAR, M.D.,  
 A MEDICAL CORPORATION

Defendant

Case No.: 2:22-cv-08230-HDV-E

Next Event: August 8, 2024  
 Hearing on Plaintiff's Motion  
 for Attorney Fees

Judge Hernan D. Vera

**DEFENDANT'S OBJECTIONS TO  
 PLAINTIFF'S APPLICATION TO  
 TAX COSTS**

Defendant Deepak Dugar, M.D., a Medical Corporation ("Dugar"), by its undersign counsel, submits its objections to Plaintiff's application to tax costs [Doc. 202]. For reasons shown below, Plaintiff has included costs she seeks to tax to Defendant that are not properly taxable under applicable rules and decisional law.

The taxation of costs in this case is governed by provisions of 28 U.S.C. §1920 and Local Rule 54-3. Unless authorized by the governing statute, as further explicated in the Local Rule, the Court may not exercise discretion regarding tax costs to a losing party. See Brotherhood Mutual Insurance Company v. Vinkov, 2021 U.S. Dist. LEXIS 181481, \*3-4 (C.D.Cal. Sept. 22, 2021).

1 Plaintiff seeks to tax costs to Defendant in the total amount of \$6,048.74. In  
2 support of her application she has attached six exhibits lettered A through F,  
3 consisting of invoices and other explanatory material. Exhibits C, E and F do not  
4 support the amounts Plaintiff seeks to recover in those categories of costs to which  
5 the exhibits relate.  
6

7 Exhibit C (Tab 5 on the form Bill of Costs Plaintiff submitted), covers  
8 deposition costs, which she claims in the total amount of \$3800.50. The receipts  
9 she has submitted total \$2540.75, and accordingly cannot support the total costs for  
10 depositions she is requesting. Even should Plaintiff attempt to show that she has  
11 unintentionally failed to supply required supporting material evidencing costs  
12 incurred for Dr. Dugar's deposition, she would not be entitled to the amount she is  
13 seeking in connection with the depositions of both Mr. and Mrs. Harrington. 28  
14 U.S.C. § 1920(2) allows for the taxation of fees for transcripts "necessarily obtained  
15 for use in the case." L.R. 54-3.5(a) allows "the taxation of costs if the deposition  
16 transcript is used for any purpose in connection with the case." But these  
17 considerations do not justify taxing the full cost of deposition transcripts of Mr. and  
18 Mrs. Harrington here.  
19  
20  
21  
22

23 The depositions of both Mr. and Mrs. Harrington were taken for use in  
24 connection with multiple cases in which Mr. Harrington had asserted claims of  
25 copyright infringement, and were intended for use in all those cases. Both  
26 depositions were actually noticed in the case of Adler Medical et al. v. Harrington,  
27  
28

1 Case No. 1:22-cv-00072-KG-LF, in the United States District Court for New  
2 Mexico. The parties agreed that the depositions were for use in that and other then-  
3 pending cases, including the instant case and the related cases of Harrington v. 360  
4 ABQ, LLC, Case No. 1:22-cv-00063-KG-LF; Harrington v. Luxury Home Broker,  
5 LLC, Case No. 1:22-cv-00689-KG-LF; Harrington v. Blue Sky Capital, LLC, Case  
6 No. 1:22-cv-00534-KG-LF; and Harrington v. Hermosillo & Nunez of New Mexico,  
7 LLC, Case No. 1:22-cv-451-KG-LF. It would be inequitable, and inconsistent with  
8 the purposes of taxing costs, to impose the total costs incurred by Plaintiff in  
9 obtaining the deposition transcripts of Mr. and Mrs. Harrington against just Dugar  
10 Corp. in this case. With the depositions intended for use in six different cases, it  
11 would be reasonable to tax 1/6 of the total, supported, costs of the deposition  
12 transcripts for Mr. and Mrs. Harrington, which would total \$423.46 ( $\$2540.75 \div 6$ ).  
13

14  
15  
16  
17 Exhibit E (Tab 10(g)) seeks to tax a total of \$1067.07 to Defendant. In  
18 support of that total Plaintiff submitted a number of receipts for services or  
19 products that are not properly taxable, and in a number of instances do not identify  
20 the subjects for which costs are sought. The invoices Plaintiff has submitted include  
21 one for \$228.30 and another for \$525 for services rendered by the videographer in  
22 recording Mr. Harrington's deposition and editing it for use at trial. Such costs may  
23 not be taxed under the governing statute. See L.R. 54-3.5(a). See also Kalitta Air  
24 L.L.C. v. Central Texas Airborne System Inc., 741 F.3d. 955, 958 (9<sup>th</sup> Cir. 2013).  
25  
26  
27  
28

1 Plaintiff has also included as part of Exhibit E a number of invoices for  
2 otherwise unidentified “manuals,” in the total amount of \$109.45; for otherwise  
3 unidentified copying charges in the total amount of \$149.61; for the cost of a three-  
4 hole punch in the amount of \$22.98; and a variety of FedEx charges, primarily for  
5 “machine stapling.” None of those charges are properly taxable under the  
6 governing standard.  
7

8  
9 Lastly, in Exhibit F (Tab 12), Plaintiff seeks to tax \$1084.02 for what it  
10 refers to as demonstrative receipts, including one for \$70.63 for unidentified “poster  
11 prints” and another for \$44.09; and yet another for \$966.21 for poster prints. Those  
12 are presumably for posters Plaintiff had identified, to which Defendant had objected  
13 [Doc. 172], which Plaintiff’s counsel displayed (probably improperly) to the jury in  
14 his opening statement but did not thereafter seek to offer in evidence. Regardless of  
15 the evidentiary status of those posters, Defendant submits that they were of the  
16 most marginal relevance possible, if any, to Plaintiff’s claim in her case, and that  
17 those posters were not “necessarily obtained for use in the case.” 28 U.S.C.  
18 §1920(4) and L.R. 54-3.10(f).  
19  
20  
21

22 Defendant’s counsel, in accordance with L.R. 54-2.2, represents that he has  
23 contacted Plaintiff’s counsel in effort to resolve disagreements about the costs  
24 Plaintiff has applied to have taxed; that he has discussed each of the objections  
25 described herein with Plaintiff’s counsel; and that Plaintiff’s counsel has indicated  
26 he will not alter the bill of costs he has submitted, with the possible exception of a  
27  
28

1 cost of \$22.98 for a three-hole punch, which Plaintiff's counsel seemed to  
2 recognize might not be appropriate.

3  
4 CONCLUSION

5 For reasons shown above, and relying on the invoices and supporting  
6 material provided by Plaintiff, Plaintiff is entitled to tax no more than \$955.61 to  
7 Defendant in this matter, consisting of filing fees (\$402.00); service fees (\$100.00);  
8 cost of serving mandatory chambers copies (\$30.15); and a 1/6 portion of the  
9 documented deposition transcript costs for the depositions of Mr. and Mrs.  
10 Harrington.  
11

12  
13 Respectfully submitted,

14 By: /s/ Jeffrey L. Squires  
15 Jeffrey L. Squires  
16 SQUIRES LEGAL COUNSEL, LLC  
17 (NM Bar No. 143015)  
18 P.O. Box 92845  
19 Albuquerque, NM 87199  
20 Telephone: (505) 835-5500  
21 Email: [jsquires@squireslegal.com](mailto:jsquires@squireslegal.com)  
22  
23  
24  
25  
26  
27  
28

JEFFREY L. SQUIRES  
(NM Bar No. 143015)  
SQUIRES LEGAL COUNSEL, LLC  
P.O. Box 92845  
Albuquerque, NM 87199  
Tel: (505) 835-5500  
Email: [jsquires@squireslegal.com](mailto:jsquires@squireslegal.com)  
*Attorney for Defendant*

**UNITED STATES DISTRICT COURT  
FOR THE CENTRAL DISTRICT OF CALIFORNIA**

MAUREEN HARRINGTON

Plaintiff,

v.

DEEPAK DUGAR, M.D.,  
A MEDICAL CORPORATION,  
Defendant

Case No. 2:22-cv-08230-HDV-E

Next Event:  
Hearing on Plaintiff's Motion  
For Attorney Fees

August 8, 2024  
Judge Hernan D. Vera

**PROOF OF SERVICE FOR  
DEFENDANT'S OBJECTIONS TO  
PLAINTIFF'S APPLICATION TO  
TAX COSTS**

I hereby certify that on this 24th day of June, 2024, a true and correct copy of Defendant's Objections to Plaintiff's Application to Tax Costs, along with this Proof of Service, was filed and served via the Court's CM/ECF system to the following counsel of record.

Scott Edward Radcliffe  
ALVES RADCLIFFE LLP  
2377 Gold Meadow Way  
Suite 100  
Gold River, CA 95670  
916-333-3375  
Email: [sradcliffe@alvesradcliffe.com](mailto:sradcliffe@alvesradcliffe.com)

1 Daniel DeSouza  
2 Lauren Hausman  
3 COPYCAT LEGAL, PLLC  
4 3111 N. University Drive  
5 Suite 301  
6 Coral Springs, FL 33065  
7 Telephone: (877) 437-6228  
8 Email: [daniel@copycatlegal.com](mailto:daniel@copycatlegal.com)  
9 [lauren@copycatlegal.com](mailto:lauren@copycatlegal.com)

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  

/s/ Jeffrey L. Squires